

2. A person in violation of section 194.3A is subject to the same civil penalty as applied to that person as provided in section 192.113.

Sec. 9. Sections 192.131 through 192.137, section 192.142, sections 194.12 through 194.16, and section 194.19, Code 2001, are repealed.

Sec. 10. STAGGERED FEE SYSTEM — IMPLEMENTATION.

1. Except as provided in subsection 2, the department of agriculture and land stewardship shall treat licenses that would otherwise require renewal under section 192.111 or sections 194.12 through 194.14, Code 2001, as permits requiring renewal as provided in section 192.111, as amended by this Act, and section 194.3A, as enacted in this Act.

2. Notwithstanding section 192.111, as amended by this Act, and section 194.3A, as enacted in this Act, the department shall provide that fifty percent of the permits issued or renewed in 2003 under these sections shall expire on July 1, 2003, and the remainder shall expire on July 1, 2004. Persons obtaining permits that expire on July 1, 2003, shall pay a permit fee of one-half of the amount otherwise required under those sections.

3. Notwithstanding section 192.111, as amended by this Act, and section 194.3A, as enacted in this Act, requiring that the department adopt rules to establish fees for permits as provided in those sections, for the fiscal year beginning July 1, 2002, and ending June 30, 2003, the following shall apply:

a. For fifty percent of the permits issued or renewed under chapters 192 and 194, that expire on July 1, 2003, the amount of the fee for a permit shall be the same as required for a comparable license or permit that applied under those chapters on June 30, 2002.

b. For fifty percent of the permits issued or renewed under chapters 192 and 194, that expire on July 1, 2004, the amount of the fee for a permit shall be double the amount otherwise required for a comparable license or permit that applied under these chapters on June 30, 2002.

Sec. 11. EFFECTIVE DATE — APPLICABILITY. This Act, being deemed of immediate importance, takes effect upon enactment. The provisions of this Act become applicable on and after July 1, 2002. However, the department may adopt rules in preparation for the Act's applicability on and after the Act's effective date.

Approved May 2, 2002

CHAPTER 1149

FARMERS MARKETS

H.F. 2620

AN ACT regulating farmers markets, providing for fees, making penalties applicable, and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 137F.1, subsection 8, paragraph e, Code Supplement 2001, is amended to read as follows:

e. ~~Premises which operate as~~ where a person operates a farmers market, if the person does not sell or distribute potentially hazardous food from the premises.

Sec. 2. Section 137F.6, Code Supplement 2001,¹ is amended by adding the following new subsection:

NEW SUBSECTION. 7. For a farmers market where potentially hazardous food is sold or distributed, one seasonal license fee of one hundred dollars for each vendor on a countywide basis.

Sec. 3. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 2, 2002

CHAPTER 1150

TAX ADMINISTRATION AND RELATED MATTERS

S.F. 2305

AN ACT relating to the administration of the tax and related laws by the department of revenue and finance, including administration of state individual income, corporate income, sales and use, property, motor fuel, and special fuel.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.401, subsection 1, paragraph k, Code 2001, is amended to read as follows:

k. Levy taxes as certified to it by tax-certifying bodies in the county, in accordance with the statutes authorizing the levies and in accordance with chapter 24 and sections 444.1 to 444.8, and levy taxes as required in chapters 430A, 433, 434, 436, 437, and 438.

Sec. 2. Section 331.512, subsection 8, Code 2001, is amended by striking the subsection.

Sec. 3. Section 420.207, Code 2001, is amended to read as follows:

420.207 TAXATION IN GENERAL.

Sections 426A.11 through 426A.15, 427.1, 427.8 to 427.11, 428.4, 428.20, 428.22, 428.23, 436.10, 436.11, 437.1, 437.3, 441.21, 443.1 to 443.3, 444.2 to 444.5, and 447.9 to 447.13, so far as applicable, apply to cities acting under special charters.

Sec. 4. Section 422.7, subsection 4, Code Supplement 2001, is amended to read as follows:

4. Subtract ~~installment~~ payments received by a beneficiary under an annuity which was purchased under an employee's pension or retirement plan when the commuted value of said ~~the~~ installments has been included as a part of the decedent employee's estate for Iowa inheritance tax purposes.

Sec. 5. Section 422.25, subsection 5, Code 2001, is amended to read as follows:

5. A person or withholding agent required to supply information, to pay tax, or to make, sign, or file a ~~semimonthly, monthly, or quarterly~~ deposit form or return or ~~supplemental return required by this division~~, who willfully makes a false or fraudulent ~~semimonthly, monthly, or quarterly~~ deposit form or return, or willfully fails to pay the tax, supply the information, or make, sign, or file the ~~semimonthly, monthly, or quarterly~~ deposit form or return, at the time or times required by law, is guilty of a fraudulent practice.

¹ Code 2001 probably intended